

**RACE TO THE TOP
FISCAL ACCOUNTABILITY AND OVERSIGHT REVIEW**

District of Columbia

Date of Review: April 2-6, 2012

Race to the Top award: \$74,998,962

Acronyms:

ARRA – American Recovery and Reinvestment Act of 2009

EDGAR – Education Department General Administrative Regulations (codified in 34 Code of Federal Regulations, Parts 74 to 82)

GEPA – General Education Provisions Act

LEA – Local Educational Agency

OSSE – Office of the State Superintendent of Education

Accountability and Oversight
Summary of Monitoring Indicators

District of Columbia				
Critical Element	Requirement	Citation	Results	Page #
Allocations to LEAs	The State allocated funds to participating LEAs based on their relative share of funding under Title I, Part A of the Elementary and Secondary Education Act of 1965.	ARRA Section 14003(a)	Met Requirement	
Fiscal Oversight of Race to the Top Funds	The State and sub-recipients used the funds only for allowable activities.	ARRA Sections 14002(b), 14003, 14004, 1604, 1605, and 1606	Met Requirement	
	The State and sub-recipients complied with the principles of cash management (i.e. funds advanced were actually expended).	EDGAR §80.21	Met Requirement	
	The State and sub-recipients have systems to track and account for Race to the Top funds in place.	EDGAR §80.20	Issues Pending	4
	The State and sub-recipients complied with cross-cutting ARRA requirements (e.g., Section 1512 reporting, Buy American, infrastructure certification) .	ARRA Sections 1511, 1512, 1604, 1605, 1606, and 1607	Met Requirement	
	The State and sub-recipients used the funds only during the period of availability (which may include pre-award costs).	ARRA Section 1603 and GEPA 412(b)	Met Requirement	
1511 Certifications (if applicable)	The State certifies that infrastructure investments have received the full review and vetting required by law and accepts responsibility that it is an appropriate use of taxpayer dollars.	ARRA Sections 1511	N/A	
Quarterly ARRA Reporting	The State is ensuring compliance with ARRA Section 1512 quarterly reporting regulations.	ARRA Sections 1512	Met Requirement	
	The State established clear policies and procedures for	ARRA Sections 14008 and 1512	Met Requirement	

District of Columbia				
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	compliance with applicable reporting requirements.			
	The State provided guidance on reporting to LEAs.	ARRA Sections 14008 and 1512	Met Requirement	
	The State provided feedback to LEAs on the data reported.	ARRA Sections 14008 and 1512	Met Requirement	
Sub-recipient Monitoring	The State has developed a monitoring plan with appropriate policies and procedures to assure compliance with applicable Federal requirements and that the grant performance goals are being achieved throughout the project period.	EDGAR §80.40; Race to the Top grant condition "O"	Met Requirement	
	The State has developed comprehensive monitoring protocols that include programmatic and fiscal monitoring.	EDGAR §80.40; Race to the Top grant condition "O"	Met Requirement	
	The State has established a reasonable monitoring schedule.	EDGAR §80.40; Race to the Top grant condition "O"	Met Requirement	
	The State has provided monitoring reports and corrective action follow-up (when available).	EDGAR §80.40; Race to the Top grant condition "O"	Met Requirement	

Monitoring Report Results

Issues Pending Resolution

Critical Element: Fiscal Oversight of Race to the Top Funds

Requirement and Citation: The State and sub-recipients have systems to track and account for Race to the Top funds in place (EDGAR § 80.20)

Issue: OSSE appears to have a reimbursement system in place for the Race to the Top grant. OSSE uses the District's scope of work and cost reimbursement processes to ensure that all sub-recipients are using Race to the Top funds for allowable activities. However, one of the LEAs failed to provide documentation demonstrating that it tracked funds with specific Race to the Top codes linked to CFDA 84.395A.

Required Action: OSSE must work with the LEA to track expenditures with specific Race to the Top codes. Those codes should also be included on the LEA's Chart of Accounts and should be provided in addition to the ARRA fund codes.